

RUSSELL COUNTY, KANSAS
FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT
FOR YEAR ENDED DECEMBER 31, 2014

For the Year Ended December 31, 2014

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INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Russell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Russell County, Kansas, as of and for the year ended December 31, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by Russell County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Russell County, Kansas as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Russell County, Kansas as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash-related municipal entity, (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly

stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts, expenditures, and unencumbered cash-related municipal entity (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2014 basic financial statement. We rendered an unmodified opinion on the 2013 basic financial statement on August 25, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note A.


Gudenkauf & Malone, Inc.

July 22, 2015

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2014

Statement 1
1 of 2

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 4,402,734	\$ -	\$ 4,126,336	\$ 3,596,816	\$ 4,932,254	\$ 61,908	\$ 4,994,162
Special Purpose Funds:							
Road and Bridge Fund	473,285	-	2,749,325	2,957,663	264,947	9,309	274,256
Special Bridge	316,955	-	188,893	387,652	118,196	2,406	120,602
Special Road and Bridge	10,550	-	251,129	188,082	73,597	511	74,108
Noxious Weed	186,653	-	334,291	314,668	206,276	1,733	208,009
Health	39,987	-	275,680	274,179	41,488	2,670	44,158
Parks and Recreation	1,639	-	2	-	1,641	-	1,641
Special Alcohol	37,230	-	13,831	17,800	33,261	-	33,261
4-H Building Maintenance	239,830	-	107,787	45,274	302,343	987	303,330
Direct Election Expense	203,759	-	80,297	102,528	181,528	141	181,669
Appraiser	75,840	-	186,417	192,716	69,541	1,996	71,537
Ambulance							
General	97,638	-	1,048,099	1,114,170	31,567	13,639	45,206
Special Equipment	126,612	-	178,440	173,829	131,223	-	131,223
Emergency Telephone							
Service	32,449	-	53,172	54,670	30,951	1,361	32,312
Employee Benefit	2,488,342	-	1,359,655	1,820,059	2,027,938	-	2,027,938
Tourism and Convention	-	-	69,637	69,637	-	-	-
Historical Society	182	-	63,935	63,915	202	-	202
Mental Health	-	-	50,499	50,483	16	-	16
Developmental Services	-	-	82,863	82,838	25	-	25
Economic Development	190,626	-	315,603	146,358	359,871	1,213	361,084
Service for Elderly	16,370	-	125,605	120,914	21,061	-	21,061
Free Fair	-	-	50,512	50,496	16	-	16
Sheriff Drug Fund	135,264	-	-	63,965	71,299	-	71,299
Sheriff Concealed Carry	9,045	-	1,268	-	10,313	-	10,313
Sheriff Offender Registry	4,859	-	1,299	-	6,158	-	6,158
Gorham Fire District #1							
General	75,712	-	84,734	98,885	61,561	419	61,980
Special Equipment	3,233	-	30,975	-	34,208	-	34,208
Lucas Fire District #2							
General	22,387	-	68,111	67,797	22,701	1,415	24,116
Special Equipment	59,002	-	16,000	10,000	65,002	-	65,002
Waldo-Paradise Fire							
District #3-General	121,110	-	101,234	107,169	115,175	1,061	116,236
Special Equipment	49,474	-	48,750	31,934	66,290	-	66,290
Dorrance Fire District #4							
General	50,501	-	82,345	57,527	75,319	265	75,584
No Fund Warrants	18	-	-	-	18	-	18
Special Equipment	73,017	-	23,400	20,588	75,829	-	75,829
Russell Co. Fire Dist #5							
General	58,021	-	152,236	120,510	89,747	8,201	97,948
Special Equipment	97,250	-	44,500	1,500	140,250	-	140,250

The notes to the financial statement are an integral part of this statement.

RUSSELL COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - Continued
Regulatory Basis
For the Year Ended December 31, 2014

Statement 1
2 of 2

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds:							
Continued -							
Special Machinery	\$ 288,841	\$ 350,000	\$ 250,000	\$ 224,920	\$ 663,921	\$ -	\$ 663,921
Landfill Closing	395,269	-	1,581	-	396,850	-	396,850
Hospital Board	-	-	754,433	754,203	230	-	230
District Court	262,191	-	1,540,429	1,743,490	59,130	-	59,130
E911 Cell Phone	-	-	-	-	-	-	-
Special Stray Fund	-	-	5,526	5,526	-	-	-
Convention and Visitors Bureau	131,578	-	70,005	60,802	140,781	-	140,781
Citizen Review Board	491	-	9,011	9,161	341	-	341
Animal Response Team	-	-	10,271	-	10,271	-	10,271
Bond and Interest Fund:							
Bond & Interest	1,877	-	-	-	1,877	-	1,877
Capital Projects Fund:							
Capital Improvement	4,581,676	-	235,000	3,965,663	851,013	3,260,798	4,111,811
Business Funds:							
Solid Waste	140,329	-	383,456	437,131	86,654	725	87,379
Trust Fund:							
Oil & Gas Valuation Depletion	723,023	-	551,791	800,000	474,814	-	474,814
Total Primary Government	\$ 16,224,849	\$ 350,000	\$ 16,178,363	\$ 20,405,518	\$ 12,347,694	\$ 3,370,758	\$ 15,718,452
Related Municipal Entities:							
Law Library	27,019	-	5,562	6,009	26,572	-	26,572
Free Fair Board	54,440	-	159,931	155,049	59,322	-	59,322
Total Related Municipal Entities	81,459	-	165,493	161,058	85,894	-	85,894
Total Reporting Entity (Excluding Agency Funds)	\$ 16,306,308	\$ 350,000	\$ 16,343,856	\$ 20,566,576	\$ 12,433,588	\$ 3,370,758	\$ 15,804,346

Repurchase Agreements	\$ 5,967,848
Certificates of Deposit	1,785,112
Checking Accounts	21,412,005
Petty Cash	530
Total Related Municipal Entities	85,894
Total Cash	29,251,389
Agency Funds per Schedule 3	(13,447,043)
Total Reporting Entity (Excluding Agency Funds)	\$ 15,804,346

The notes to the financial statement are an integral part of this statement.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Russell County is a municipal corporation governed by an elected three-member commission. The regulatory financial statement presents Russell County (the municipality) and its related municipal entities. The following related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

1. Law Library. The Law Library is fiscally independent of the county. It is required by statute to be audited as part of the county audit. The Law Library is operated independently of the county's governing body.
2. Free Fair Board. The Free Fair Board provides a fair for the county.

Russell Regional Hospital. The information for the Hospital is not included in the County's financial statement. The Hospital is audited by another auditor.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds,

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Basis of Presentation and Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gorham Fire District #1 Special Equipment Fund
Lucas Fire District #2 Special Equipment Fund
Waldo-Paradise Fire District #3 Special Equipment Fund
Dorrance Fire District #4 No Fund Warrant Fund
Dorrance Fire District #4 Special Equipment Fund
Russell County Fire #5 Special Equipment Fund
Special Machinery Fund
Landfill Closing Fund
Ambulance Special Equipment Fund
Free Fair Board Fund
District Court Fund

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Capital Improvement Fund
Special Stray Fund
Convention and Visitors Bureau Fund
Citizen Review Board Fund
Animal Response Team Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Reimbursements

Russell County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

NOTE B – STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

Compliance with Kansas Statutes

K.S.A. 79-2935 requires expenditures shall not exceed the total amount of the adopted budget authority for expenditures for any fund for the budget year. The Historical Society Fund spent \$749 more than the adopted budget authority for expenditures. The Free Fair Fund spent \$496 more than the adopted budget authority for expenditures. The Hospital Board Fund spent \$10,098 more than the adopted budget authority for expenditures.

K.S.A 10-1113 requires no indebtedness be created for a fund in excess of available monies in that fund. The township fund has a deficit cash balance at the year end.

NOTE C – DEPOSIT AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE C – DEPOSIT AND INVESTMENTS – CONTINUED

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Russell County did not have any designated "peak periods" during 2014.

At December 31, 2014, the Municipality's carrying amount of deposits was \$29,251,389 and the bank balance was \$29,909,006. The bank balance was held by seven banks resulting in a concentration of credit risk. Of the bank balance, \$1,877,420 was covered by federal depository insurance and \$28,031,586 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D – INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Gorham Fire #1	Gorham Special Fire	KSA 19-119	\$ 30,975
Lucas Fire #2	Lucas Special Fire	KSA 19-119	16,000
Waldo-Paradise #3	Waldo Special Fire	KSA 19-119	38,750
Dorrance #4	Dorrance Special Fire	KSA 19-119	23,400
Russell County Fire #5	Russell Special Fire	KSA 19-119	44,500

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE D – INTERFUND TRANSFERS – CONTINUED

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	KSA 19-120	\$ 235,000
Road & Bridge	Special Machinery	KSA 68-141g	250,000
Ambulance	Ambulance Special Equipment	KSA 12-100d	175,000

NOTE E – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
Courthouse Addition	\$ 3,553,957	\$ 2,541,115

NOTE F – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the Municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually the Municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. The Municipality's compensated absence policy permits each employee to earn forty hours of vacation after twelve months of employment, eighty hours of vacation per year after two through five years of service, and one hundred twenty hours of vacation per year following five through ten years of service. Each employee earns eight additional hours of vacation per year for each year of service beyond ten years not to exceed one hundred sixty hours per year.

Employees of the county receive eight hours of sick leave for each month of service. Sick leave may be accumulated to a maximum of 1,440 hours. Upon death or retirement, an employee receives 50% of accumulated sick leave, not to exceed 480 hours, at their current wage rate.

Landfill Closure and Post-Closure Cost. State and federal laws and regulations require that the County place a final cover on its landfill and perform certain

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE F – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – CONTINUED

maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill discontinues accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expenditure in the year these costs are incurred.

NOTE G – DEFINED BENEFIT PENSION PLAN

Plan Description The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

NOTE H – CLAIMS AND JUDGEMENTS

The County participates in federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations,

RUSSELL COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2014

NOTE H – CLAIMS AND JUDGEMENTS – CONTINUED

the County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2013 to 2014 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

NOTE I – FEDERAL NONCASH ASSISTANCE

The fair market value of the expenditures for the WIC program totaled \$34,140 for 2014. Osborne County reimbursed \$34,140.

NOTE J – SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through July 22, 2015 which is the date at which the financial statement was available to be issued.

RUSSELL COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
For The Year Ended December 31, 2014

NOTE K- LONG-TERM DEBT

Changes in long-term liabilities for Russell County for the year ended December 31, 2014, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases:	Various	Various	\$ 1,292,421	Various	\$ 639,479	\$ 140,447	\$ 240,901	\$ 539,025	\$ 22,043
General Obligation Hospital Bonds Series 2004	Various	07/01/04	\$ 5,500,000	10/01/24	4,290,000	-	365,000	3,925,000	57,963
Total contractual indebtedness					<u>\$ 4,929,479</u>	<u>\$ 140,447</u>	<u>\$ 605,901</u>	<u>\$ 4,464,025</u>	<u>\$ 80,006</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year						
	2015	2016	2017	2018	2019	2020-2024	Total
Principal:							
Capital Leases	286,851	137,695	57,180	18,317	19,207	19,775	539,025
General Obligation Hospital Bonds	370,000	370,000	375,000	380,000	385,000	2,045,000	3,925,000
Total Principal	<u>656,851</u>	<u>507,695</u>	<u>432,180</u>	<u>398,317</u>	<u>404,207</u>	<u>2,064,775</u>	<u>4,464,025</u>
Interest:							
Capital Leases	16,107	7,693	3,934	2,784	1,894	960	33,372
General Obligation Hospital Bonds	56,137	53,918	51,142	47,580	43,400	123,575	375,752
Total Interest	<u>72,244</u>	<u>61,611</u>	<u>55,076</u>	<u>50,364</u>	<u>45,294</u>	<u>124,535</u>	<u>409,124</u>
Total Principal and Interest	<u>\$ 729,095</u>	<u>\$ 569,306</u>	<u>\$ 487,256</u>	<u>\$ 448,681</u>	<u>\$ 449,501</u>	<u>\$ 2,189,310</u>	<u>\$ 4,873,149</u>

RUSSELL COUNTY, KANSAS
REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2014

RUSSELL COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 1

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General	\$ 4,816,545	\$ -	\$ 4,816,545	\$ 3,596,816	\$ (1,219,729)
Special Purpose Funds					
Road and Bridge	3,050,000	-	3,050,000	2,957,663	(92,337)
Special Bridge	435,000	-	435,000	387,652	(47,348)
Special Road and Bridge	253,759	-	253,759	188,082	(65,677)
Noxious Weed	352,636	-	352,636	314,668	(37,968)
Health	324,295	-	324,295	274,179	(50,116)
Parks and Recreation	2,404	-	2,404	-	(2,404)
Special Alcohol	67,763	-	67,763	17,800	(49,963)
4-H Building Maintenance	110,000	-	110,000	45,274	(64,726)
Direct Election Expense	166,500	-	166,500	102,528	(63,972)
Appraiser	197,300	-	197,300	192,716	(4,584)
Ambulance	1,303,000	-	1,303,000	1,114,170	(188,830)
Emergency Telephone	62,666	-	62,666	54,670	(7,996)
Employee Benefit	2,900,000	-	2,900,000	1,820,059	(1,079,941)
Tourism and Convention	120,000	-	120,000	69,637	(50,363)
Historical Society	63,166	-	63,166	63,915	749
Mental Health	50,000	-	50,000	50,483	483 *
Developmental Services	82,000	-	82,000	82,838	838 *
Economic Development	310,557	-	310,557	146,358	(164,199)
Service for Elderly	143,155	-	143,155	120,914	(22,241)
Free Fair	50,000	-	50,000	50,496	496
Sheriff Drug Fund	127,258	-	127,258	63,965	(63,293)
Sheriff Concealed Carry	8,953	-	8,953	-	(8,953)
Sheriff Offender Registry	5,019	-	5,019	-	(5,019)
Gorham Fire District #1					
General	123,900	-	123,900	98,885	(25,015)
Lucas Fire District #2					
General	73,000	-	73,000	67,797	(5,203)
Waldo-Paradise Fire District #3					
General	195,000	-	195,000	107,169	(87,831)
Dorrance Fire District #4					
General	93,600	-	93,600	57,527	(36,073)
Rs. Co. Fire 5					
General	178,000	-	178,000	120,510	(57,490)
Hospital Board	744,105	-	744,105	754,203	10,098
E-911 Cell Phone	39,440	-	39,440	-	(39,440)
Bond and Interest Fund:					
Bond and Interest	-	-	-	-	-
Business Funds:					
Solid waste	594,709	-	594,709	437,131	(157,578)
Trust Fund:					
Oil & Gas Valuation Depletion	814,182	-	814,182	800,000	(14,182)
Total Primary Government Budget Funds	<u>\$ 17,857,912</u>	<u>\$ -</u>	<u>\$ 17,857,912</u>	<u>\$ 14,158,105</u>	<u>\$ (3,699,807)</u>

* NOTE: Budget variance is not a statute violation.

RUSSELL COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-1

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 2,552,385	\$ 2,915,582	\$ 2,155,840	\$ 759,742
Intergovernmental Taxes	506,434	625,637	625,000	637
Intergovernmental Revenues	775,527	256,818	315,000	(58,182)
Use of Money and Property	78,872	56,583	20,000	36,583
Reimbursements	101,915	151,354	30,000	121,354
Miscellaneous	90,938	120,362	-	120,362
Total Receipts	<u>4,106,071</u>	<u>4,126,336</u>	<u>\$ 3,145,840</u>	<u>\$ 980,496</u>
Expenditures				
County Commissioners	52,672	55,594	55,000	594
County Clerk	107,862	89,662	160,000	(70,338)
County Treasurer	139,980	161,796	137,000	24,796
County Attorney/County Counselor/Coroner	108,541	110,296	178,825	(68,529)
Register of Deeds	81,130	79,153	71,745	7,408
Sheriff, Jail & Lake	1,059,175	1,080,352	1,119,000	(38,648)
Unified Court	69,201	79,838	86,900	(7,062)
Courthouse/Public Service	636,495	512,316	986,000	(473,684)
Emergency Preparedness/Zoning	56,978	46,508	101,000	(54,492)
911 Emergency Service	287,676	274,506	287,075	(12,569)
Soil Conservation	27,500	27,500	27,500	-
GIS Mapping	81,380	82,220	166,500	(84,280)
Capital Imp. Transfer	440,000	235,000	440,000	(205,000)
Road Improvement	115,000	760,822	1,000,000	(239,178)
Miscellaneous	860	1,253	-	1,253
Total Expenditures	<u>3,264,450</u>	<u>3,596,816</u>	<u>\$ 4,816,545</u>	<u>\$(1,219,729)</u>
Receipts Over (Under) Expenditures	841,621	529,520		
Unencumbered Cash, Beginning	<u>3,561,113</u>	<u>4,402,734</u>		
Unencumbered Cash, Ending	<u>\$ 4,402,734</u>	<u>\$ 4,932,254</u>		

RUSSELL COUNTY, KANSAS
ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-2

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 1,753,999	\$ 2,388,942	\$ 2,414,209	\$ (25,267)
Intergovernmental Revenues	352,082	353,389	370,000	(16,611)
Collections	146,855	356,994	200,000	156,994
Refunds	-	(350,000)	-	(350,000)
Total Receipts	<u>2,252,936</u>	<u>2,749,325</u>	<u>\$ 2,984,209</u>	<u>\$ (234,884)</u>
Expenditures				
Personal Services	536,703	587,076	735,300	(148,224)
Contractual Services	345,161	46,608	1,297,000	(1,250,392)
Commodities	990,536	1,941,541	883,700	1,057,841
Capital Outlay	138,609	132,438	134,000	(1,562)
Transfer to Special Machinery	-	250,000	-	250,000
Total Expenditures	<u>2,011,009</u>	<u>2,957,663</u>	<u>\$ 3,050,000</u>	<u>\$ (92,337)</u>
Receipts (Under) Expenditures	241,927	(208,338)		
Unencumbered Cash, Beginning	<u>231,358</u>	<u>473,285</u>		
Unencumbered Cash, Ending	<u>\$ 473,285</u>	<u>\$ 264,947</u>		

RUSSELL COUNTY, KANSAS
 SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-3

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 411,634	\$ 148,303	\$ 142,912	\$ 5,391
Reimbursements	-	40,579	-	40,579
Miscellaneous	1,544	11	-	11
Total Receipts	413,178	188,893	\$ 142,912	\$ 45,981
Expenditures				
Personal Services	205,243	209,998	-	209,998
Contractual Services	369,514	103,743	435,000	(331,257)
Commodities	88,556	73,911	-	73,911
Total Expenditures	663,313	387,652	\$ 435,000	\$ (47,348)
Receipts Over Expenditures	(250,135)	(198,759)		
Unencumbered Cash, Beginning	567,090	316,955		
Unencumbered Cash, Ending	\$ 316,955	\$ 118,196		

RUSSELL COUNTY, KANSAS
SPECIAL ROAD AND BRIDGE FUND
STATEMENT OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-4

		2014		Variance Over (Under)
	2013 Actual	Actual	Budget	
Receipts				
Taxes	\$ 239,036	\$ 251,129	\$ 251,110	\$ 19
Total Receipts	239,036	251,129	\$ 251,110	\$ 19
Expenditures				
Contractual Services	6,850	5,442	-	5,442
Commodities	272,286	180,140	253,759	(73,619)
Capital Outlay	2,000	2,500	-	2,500
Total Expenditures	281,136	188,082	\$ 253,759	\$ (65,677)
Receipts Over (Under) Expenditures	(42,100)	63,047		
Unencumbered Cash, Beginning	52,650	10,550		
Unencumbered Cash, Ending	\$ 10,550	\$ 73,597		

RUSSELL COUNTY, KANSAS
 NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-5

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 179,170	\$ 188,304	\$ 188,353	\$ (49)
Collections	94,991	145,979	100,000	45,979
Reimbursed Expenses	600	-	-	-
Miscellaneous	12	8	-	8
Total Receipts	<u>274,773</u>	<u>334,291</u>	<u>\$ 288,353</u>	<u>\$ 45,938</u>
Expenditures				
Personal Services	93,997	95,269	352,636	(257,367)
Contractual Services	12,527	12,093	-	12,093
Commodities	120,879	180,489	-	180,489
Capital Outlay	-	26,817	-	26,817
Total Expenditures	<u>227,403</u>	<u>314,668</u>	<u>\$ 352,636</u>	<u>\$ (37,968)</u>
Receipts Over (Under) Expenditures	47,370	19,623		
Unencumbered Cash, Beginning	<u>139,283</u>	<u>186,653</u>		
Unencumbered Cash, Ending	<u>\$ 186,653</u>	<u>\$ 206,276</u>		

RUSSELL COUNTY, KANSAS
 HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-6

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 123,133	\$ 146,173	\$ 147,608	\$ (1,435)
Misc	7,402	6	-	6
Collections	145,796	129,501	170,200	(40,699)
Total Receipts	<u>276,331</u>	<u>275,680</u>	<u>\$ 317,808</u>	<u>\$ (42,128)</u>
Expenditures				
Personal Services	159,867	172,475	324,295	(151,820)
Contractual Services	41,892	47,210	-	47,210
Commodities	46,846	53,175	-	53,175
Capital Outlay	459	1,319	-	1,319
Total Expenditures	<u>249,064</u>	<u>274,179</u>	<u>\$ 324,295</u>	<u>\$ (50,116)</u>
Receipts Over (Under) Expenditures	27,267	1,501		
Unencumbered Cash, Beginning	<u>12,720</u>	<u>39,987</u>		
Unencumbered Cash, Ending	<u>\$ 39,987</u>	<u>\$ 41,488</u>		

RUSSELL COUNTY, KANSAS
 PARKS AND RECREATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-7

		2014		Variance Over (Under)
	2013 Actual	Actual	Budget	
Receipts				
State Receipts	\$ 234	\$ 2	\$ 500	\$ (498)
Total Receipts	234	2	\$ 500	\$ (498)
Expenditures				
Contractual Services	-	-	2,404	(2,404)
Total Expenditures	-	-	\$ 2,404	\$ (2,404)
Receipts Over (Under) Expenditures	234	2		
Unencumbered Cash, Beginning	1,405	1,639		
Unencumbered Cash, Ending	\$ 1,639	\$ 1,641		

RUSSELL COUNTY, KANSAS
 SPECIAL ALCOHOL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-8

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
State Receipts	\$ 13,268	\$ 13,831	\$ 160,000	\$ (146,169)
Total Receipts	<u>13,268</u>	<u>13,831</u>	<u>\$ 160,000</u>	<u>\$ (146,169)</u>
Expenditures				
Commodities	-	-	3,000	(3,000)
Contractual Services	<u>25,800</u>	<u>17,800</u>	<u>64,763</u>	<u>(46,963)</u>
Total Expenditures	<u>25,800</u>	<u>17,800</u>	<u>\$ 67,763</u>	<u>\$ (49,963)</u>
Receipts Over (Under) Expenditures	(12,532)	(3,969)		
Unencumbered Cash, Beginning	<u>49,762</u>	<u>37,230</u>		
Unencumbered Cash, Ending	<u>\$ 37,230</u>	<u>\$ 33,261</u>		

RUSSELL COUNTY, KANSAS
4-H BUILDING MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-9

		2014		Variance Over (Under)
	2013 Actual	Actual	Budget	
Receipts				
Taxes	\$ 77,962	\$ 78,918	\$ 79,509	\$ (591)
Rentals	6,590	9,105	-	9,105
Reimbursements	-	19,764	-	19,764
Total Receipts	<u>84,552</u>	<u>107,787</u>	<u>\$ 79,509</u>	<u>\$ 28,278</u>
Expenditures				
Personal Services	-	21,462	110,000	(88,538)
Contractual Services	54,913	16,353	-	16,353
Commodities	<u>5,739</u>	<u>7,459</u>	<u>-</u>	<u>7,459</u>
Total Expenditures	<u>60,652</u>	<u>45,274</u>	<u>\$ 110,000</u>	<u>\$ (64,726)</u>
Receipts Over Expenditures	23,900	62,513		
Unencumbered Cash, Beginning	<u>215,930</u>	<u>239,830</u>		
Unencumbered Cash, Ending	<u>\$ 239,830</u>	<u>\$ 302,343</u>		

RUSSELL COUNTY, KANSAS
 DIRECT ELECTION EXPENSE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-10

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 146,308	\$ 80,239	\$ 83,091	\$ (2,852)
Miscellaneous	-	58	-	58
Total Receipts	146,308	80,297	\$ 83,091	\$ (2,794)
Expenditures				
Personal Services	21,188	49,110	166,500	(117,390)
Contractual Services	19,306	26,627	-	26,627
Commodities	3,777	26,791	-	26,791
Total Expenditures	44,271	102,528	\$ 166,500	\$ (63,972)
Receipts Over Expenditures	102,037	(22,231)		
Unencumbered Cash, Beginning	101,722	203,759		
Unencumbered Cash, Ending	\$ 203,759	\$ 181,528		

RUSSELL COUNTY, KANSAS
 APPRAISER FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-11

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 192,991	\$ 181,918	\$ 183,610	\$ (1,692)
Miscellaneous	1,817	4,499	-	4,499
Total Receipts	194,808	186,417	\$ 183,610	\$ 2,807
Expenditures				
Personal Services	143,111	155,345	191,400	(36,055)
Capital Outlay	-	8,665	5,900	2,765
Contractual Services	20,406	19,800	-	19,800
Commodities	8,526	8,906	-	8,906
Total Expenditures	172,043	192,716	\$ 197,300	\$ (4,584)
Receipts Over (Under) Expenditures	22,765	(6,299)		
Unencumbered Cash, Beginning	53,075	75,840		
Unencumbered Cash, Ending	\$ 75,840	\$ 69,541		

RUSSELL COUNTY, KANSAS
 AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-12

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 294,426	\$ 473,671	\$ 500,000	\$ (26,329)
Taxes	763,595	574,428	575,977	(1,549)
Total Receipts	<u>1,058,021</u>	<u>1,048,099</u>	<u>\$ 1,075,977</u>	<u>\$ (27,878)</u>
Expenditures				
Personal Service	682,890	724,966	978,000	(253,034)
Contractual Services	116,012	187,275	-	187,275
Commodities	70,930	26,529	-	26,529
Capital Outlay	50,022	400	75,000	(74,600)
Transfer to Ambulance Spec. Equip	267,553	175,000	250,000	(75,000)
Total Expenditures	<u>1,187,407</u>	<u>1,114,170</u>	<u>\$ 1,303,000</u>	<u>\$ (188,830)</u>
Receipts Over (Under) Expenditures	(129,386)	(66,071)		
Unencumbered Cash, Beginning	<u>227,024</u>	<u>97,638</u>		
Unencumbered Cash, Ending	<u>\$ 97,638</u>	<u>\$ 31,567</u>		

RUSSELL COUNTY, KANSAS
 AMBULANCE SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

Schedule 2-13

For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Receipts		
Donations	\$ -	\$ 3,440
Transfer In	<u>267,553</u>	<u>175,000</u>
Total Receipts	<u>267,553</u>	<u>178,440</u>
Expenditures		
Commodities	-	2,648
Capital Outlay	<u>191,544</u>	<u>171,181</u>
Total Expenditures	<u>191,544</u>	<u>173,829</u>
Receipts Over Expenditures	76,009	4,611
Unencumbered Cash, Beginning	<u>50,603</u>	<u>126,612</u>
Unencumbered Cash, Ending	<u>\$ 126,612</u>	<u>\$ 131,223</u>

RUSSELL COUNTY, KANSAS
 EMERGENCY TELEPHONE SERVICE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-14

		2014		
	2013 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Collections	\$ 45,880	\$ 53,172	\$ 50,000	\$ 3,172
Transfer	31,940	-	-	-
Total Receipts	<u>77,820</u>	<u>53,172</u>	<u>\$ 50,000</u>	<u>\$ 3,172</u>
Expenditures				
Contractual Services	<u>58,037</u>	<u>54,670</u>	<u>62,666</u>	<u>(7,996)</u>
Total Expenditures	<u>58,037</u>	<u>54,670</u>	<u>\$ 62,666</u>	<u>\$ (7,996)</u>
Receipts Over (Under) Expenditures	19,783	(1,498)		
Unencumbered Cash, Beginning	<u>12,666</u>	<u>32,449</u>		
Unencumbered Cash, Ending	<u>\$ 32,449</u>	<u>\$ 30,951</u>		

RUSSELL COUNTY, KANSAS
 EMPLOYEE BENEFIT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-15

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 1,572,460	\$ 1,359,655	\$ 1,352,959	\$ 6,696
Reimbursement	359,442	-	-	-
Total Receipts	1,931,902	1,359,655	\$ 1,352,959	\$ 6,696
Expenditures				
Employee Benefits	1,812,058	1,820,059	2,900,000	(1,079,941)
Total Expenditures	1,812,058	1,820,059	\$ 2,900,000	\$(1,079,941)
Receipts Over (Under) Expenditures	119,844	(460,404)		
Unencumbered Cash, Beginning	2,368,498	2,488,342		
Unencumbered Cash, Ending	\$ 2,488,342	\$ 2,027,938		

RUSSELL COUNTY, KANSAS
 TOURISM AND CONVENTION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-16

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 63,847	\$ 69,637	\$ 120,000	\$ (50,363)
Total Receipts	63,847	69,637	\$ 120,000	\$ (50,363)
Expenditures				
Appropriations	63,847	69,637	120,000	(50,363)
Total Expenditures	63,847	69,637	\$ 120,000	\$ (50,363)
Receipts Over Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS
 HISTORICAL SOCIETY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-17

		2014		
	2013 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 60,843	\$ 63,935	\$ 62,779	\$ 1,156
Total Receipts	60,843	63,935	\$ 62,779	\$ 1,156
Expenditures				
Appropriations	60,843	63,915	63,166	749
Total Expenditures	60,843	63,915	\$ 63,166	\$ 749
Receipts Over (Under) Expenditures	-	20		
Unencumbered Cash, Beginning	182	182		
Unencumbered Cash, Ending	\$ 182	\$ 202		

RUSSELL COUNTY, KANSAS
 MENTAL HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-18

		2014		Variance Over (Under)
	2013 Actual	Actual	Budget	
Receipts				
Taxes	\$ 48,882	\$ 50,499	\$ 50,000	\$ 499
Total Receipts	<u>48,882</u>	<u>50,499</u>	<u>\$ 50,000</u>	<u>\$ 499</u>
Expenditures				
Appropriations	<u>48,882</u>	<u>50,483</u>	<u>50,000</u>	<u>483</u>
Total Expenditures	<u>48,882</u>	<u>50,483</u>	<u>\$ 50,000</u>	<u>\$ 483</u>
Receipts Over Expenditures	-	16		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 16</u>		

RUSSELL COUNTY, KANSAS
 DEVELOPMENTAL SERVICES FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-19

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 78,308	\$ 82,863	\$ 82,000	\$ 863
Total Receipts	<u>78,308</u>	<u>82,863</u>	<u>\$ 82,000</u>	<u>\$ 863</u>
Expenditures				
Appropriations	<u>78,308</u>	<u>82,838</u>	<u>82,000</u>	<u>838</u>
Total Expenditures	<u>78,308</u>	<u>82,838</u>	<u>\$ 82,000</u>	<u>\$ 838</u>
Receipts Over Expenditures	-	25		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 25</u>		

RUSSELL COUNTY, KANSAS
 ECONOMIC DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-20

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 99,961	\$ 37,283	\$ 120,000	\$ (82,717)
Interest	228	185	-	185
Reimbursements	25,000	1,660	-	1,660
Taxes	2	276,475	-	276,475
Total Receipts	<u>125,191</u>	<u>315,603</u>	<u>\$ 120,000</u>	<u>\$ 195,603</u>
Expenditures				
Personal Services	103,217	107,475	262,157	(154,682)
Commodities	1,994	3,112	-	3,112
Contractual Services	<u>19,910</u>	<u>35,771</u>	<u>48,400</u>	<u>(12,629)</u>
Total Expenditures Subject to Budget	<u>125,121</u>	<u>146,358</u>	<u>\$ 310,557</u>	<u>\$ (164,199)</u>
Expenditures Not Subject to Budget				
Reimburse Personal Service from CVB	<u>-</u>	<u>-</u>		
Total Expenditures	<u>125,121</u>	<u>146,358</u>		
Receipts Over (Under) Expenditures	70	169,245		
Unencumbered Cash, Beginning	<u>190,556</u>	<u>190,626</u>		
Unencumbered Cash, Ending	<u>\$ 190,626</u>	<u>\$ 359,871</u>		

RUSSELL COUNTY, KANSAS
 SERVICE FOR THE ELDERLY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-21

		2014		
	2013 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest	\$ 80	\$ 70	\$ -	\$ 70
Taxes	119,452	125,535	125,555	(20)
Total Receipts	119,532	125,605	\$ 125,555	\$ 50
Expenditures				
Appropriations	120,001	120,914	143,155	(22,241)
Total Expenditures	120,001	120,914	\$ 143,155	\$ (22,241)
Receipts Over (Under) Expenditures	(469)	4,691		
Unencumbered Cash, Beginning	16,839	16,370		
Unencumbered Cash, Ending	\$ 16,370	\$ 21,061		

RUSSELL COUNTY, KANSAS
 FREE FAIR FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-22

		2014		
	2013 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 50,655	\$ 50,512	\$ 50,000	\$ 512
Total Receipts	<u>50,655</u>	<u>50,512</u>	<u>\$ 50,000</u>	<u>\$ 512</u>
Expenditures				
Appropriations	<u>50,655</u>	<u>50,496</u>	<u>50,000</u>	<u>496</u>
Total Expenditures	<u>50,655</u>	<u>50,496</u>	<u>\$ 50,000</u>	<u>\$ 496</u>
Receipts Over (Under) Expenditures	-	16		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 16</u>		

RUSSELL COUNTY, KANSAS
SHERIFF DRUG FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-23

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ 188,615	\$ -	\$ -	\$ -
Reimbursement	-	-	-	-
Interest	19	-	-	-
Total Receipts	188,634	-	\$ -	\$ -
Expenditures				
Appropriations	124,627	63,965	127,258	(63,293)
Total Expenditures	124,627	63,965	\$ 127,258	\$ (63,293)
Receipts Over (Under) Expenditures	64,007	(63,965)		
Unencumbered Cash, Beginning	71,257	135,264		
Unencumbered Cash, Ending	\$ 135,264	\$ 71,299		

RUSSELL COUNTY, KANSAS
 SHERIFF CONCEALED CARRY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-24

		2014		Variance
	2013			Over
	Actual	Actual	Budget	(Under)
Receipts				
Collections	\$ 2,592	\$ 1,268	\$ 1,000	\$ 268
Total Receipts	2,592	1,268	\$ 1,000	\$ 268
Expenditures				
Appropriations	-	-	8,953	(8,953)
Total Expenditures	-	-	\$ 8,953	\$ (8,953)
Receipts Over (Under) Expenditures	2,592	1,268		
Unencumbered Cash, Beginning	6,453	9,045		
Unencumbered Cash, Ending	\$ 9,045	\$ 10,313		

RUSSELL COUNTY, KANSAS
 SHERIFF OFFENDER REGISTRY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-25

		2014		Variance
	2013			Over
	Actual	Actual	Budget	(Under)
Receipts				
Collections	\$ 1,340	\$ 1,299	\$ 1,000	\$ 299
Total Receipts	<u>1,340</u>	<u>1,299</u>	<u>\$ 1,000</u>	<u>\$ 299</u>
Expenditures				
Safety Expense	-	-	5,019	(5,019)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 5,019</u>	<u>\$ (5,019)</u>
Receipts Over (Under) Expenditures	1,340	1,299		
Unencumbered Cash, Beginning	<u>3,519</u>	<u>4,859</u>		
Unencumbered Cash, Ending	<u>\$ 4,859</u>	<u>\$ 6,158</u>		

RUSSELL COUNTY, KANSAS
 GORHAM FIRE DISTRICT #1 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-26

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 61,789	\$ 43,545	\$ 85,329	\$ (41,784)
Intergovernmental Revenues	59,701	41,189	-	41,189
Reimbursements	3,350	-	-	-
Total Receipts	<u>124,840</u>	<u>84,734</u>	<u>\$ 85,329</u>	<u>\$ (595)</u>
Expenditures				
Personal Services	12,049	13,119	25,000	(11,881)
Contractual Services	21,222	27,374	24,000	3,374
Commodities	8,996	12,961	22,500	(9,539)
Transfer to Gorham Fire Sp. Equip Fund	30,975	30,975	32,400	(1,425)
Capital Outlay	<u>14,456</u>	<u>14,456</u>	<u>20,000</u>	<u>(5,544)</u>
Total Expenditures	<u>87,698</u>	<u>98,885</u>	<u>\$ 123,900</u>	<u>\$ (25,015)</u>
Receipts Over (Under) Expenditures	37,142	(14,151)		
Unencumbered Cash, Beginning	<u>38,570</u>	<u>75,712</u>		
Unencumbered Cash, Ending	<u>\$ 75,712</u>	<u>\$ 61,561</u>		

RUSSELL COUNTY, KANSAS
GORHAM FIRE DISTRICT #1 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-27

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Transfer from Gorham Fire-General	<u>\$ 30,975</u>	<u>\$ 30,975</u>
Total Receipts	<u>30,975</u>	<u>30,975</u>
Expenditures		
Operations	<u>78,648</u>	<u>-</u>
Total Expenditures	<u>78,648</u>	<u>-</u>
Receipts Over Expenditures	(47,673)	30,975
Unencumbered Cash, Beginning	<u>50,906</u>	<u>3,233</u>
Unencumbered Cash, Ending	<u><u>\$ 3,233</u></u>	<u><u>\$ 34,208</u></u>

RUSSELL COUNTY, KANSAS
 LUCAS FIRE DISTRICT #2 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-28

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 54,281	\$ 45,470	\$ 65,412	\$ (19,942)
Intergovernmental Revenues	18,978	16,141	-	16,141
Reimbursements	200	6,500	-	6,500
Total Receipts	<u>73,459</u>	<u>68,111</u>	<u>\$ 65,412</u>	<u>\$ 2,699</u>
Expenditures				
Personal Services	18,888	18,493	26,000	(7,507)
Contractual Services	17,011	14,181	14,000	181
Commodities	17,977	19,123	15,000	4,123
Capital Outlay	-	-	10,000	(10,000)
Transfer to Lucas Fire Sp. Equip. Fund	<u>5,000</u>	<u>16,000</u>	<u>8,000</u>	<u>8,000</u>
Total Expenditures	<u>58,876</u>	<u>67,797</u>	<u>\$ 73,000</u>	<u>\$ (5,203)</u>
Receipts Over Expenditures	14,583	314		
Unencumbered Cash, Beginning	<u>7,804</u>	<u>22,387</u>		
Unencumbered Cash, Ending	<u>\$ 22,387</u>	<u>\$ 22,701</u>		

RUSSELL COUNTY, KANSAS
LUCAS FIRE DISTRICT #2 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-29

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Transfer from Lucas Fire-General	<u>\$ 5,000</u>	<u>\$ 16,000</u>
Total Receipts	<u>5,000</u>	<u>16,000</u>
Expenditures		
Operations	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>-</u>	<u>10,000</u>
Receipts Over Expenditures	5,000	6,000
Unencumbered Cash, Beginning	<u>54,002</u>	<u>59,002</u>
Unencumbered Cash, Ending	<u><u>\$ 59,002</u></u>	<u><u>\$ 65,002</u></u>

RUSSELL COUNTY, KANSAS
 WALDO-PARADISE FIRE DISTRICT #3 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-30

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 59,259	\$ 61,692	\$ 98,768	\$ (37,076)
Intergovernmental Revenues	39,160	39,542	-	39,542
Total Receipts	98,419	101,234	\$ 98,768	\$ 2,466
Expenditures				
Personal Services	26,118	28,186	40,000	(11,814)
Contractual Services	18,544	24,415	35,000	(10,585)
Commodities	15,129	15,818	45,000	(29,182)
Capital Outlay	23,050	-	55,000	(55,000)
Transfer to Waldo-Paradise Fire Sp. Equip. Fund	48,750	38,750	20,000	18,750
Total Expenditures	131,591	107,169	\$ 195,000	\$ (87,831)
Receipts Over (Under) Expenditures	(33,172)	(5,935)		
Unencumbered Cash, Beginning	154,282	121,110		
Unencumbered Cash, Ending	\$ 121,110	\$ 115,175		

RUSSELL COUNTY, KANSAS
 WALDO-PARADISE FIRE DISTRICT #3 SPECIAL EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-31

	2013 <u>Actual</u>	2014 <u>Actual</u>
Receipts		
Transfer from Waldo-Paradise General	\$ 48,750	\$ 38,750
Reimbursements	<u>-</u>	<u>10,000</u>
Total Receipts	<u>48,750</u>	<u>48,750</u>
Expenditures		
Operations	<u>87,463</u>	<u>31,934</u>
Total Expenditures	<u>87,463</u>	<u>31,934</u>
Receipts Over Expenditures	(38,713)	16,816
Unencumbered Cash, Beginning	<u>88,187</u>	<u>49,474</u>
Unencumbered Cash, Ending	<u><u>\$ 49,474</u></u>	<u><u>\$ 66,290</u></u>

RUSSELL COUNTY, KANSAS
 DORRANCE FIRE DISTRICT #4 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-32

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Taxes	\$ 75,439	\$ 74,245	\$ 76,214	\$ (1,969)
Reimbursement	1,000	8,100	-	8,100
Total Receipts	76,439	82,345	\$ 76,214	\$ 6,131
Expenditures				
Personal Services	13,857	15,637	25,000	(9,363)
Contractual Services	11,624	13,540	21,600	(8,060)
Commodities	12,035	4,950	15,000	(10,050)
Capital Outlay	-	-	12,000	(12,000)
Transfer to Dorrance Fire Sp. Equip. Fund	23,400	23,400	20,000	3,400
Total Expenditures	60,916	57,527	\$ 93,600	\$ (36,073)
Receipts Over (Under) Expenditures	15,523	24,818		
Unencumbered Cash, Beginning	34,978	50,501		
Unencumbered Cash, Ending	\$ 50,501	\$ 75,319		

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 NO FUND WARRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-33

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 Actual	2014 Actual
Receipts		
Taxes	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Operations	-	-
Total Expenditures	-	-
Receipts Over Expenditures	-	-
Unencumbered Cash, Beginning	18	18
Unencumbered Cash, Ending	<u>\$ 18</u>	<u>\$ 18</u>

RUSSELL COUNTY, KANSAS
DORRANCE FIRE DISTRICT #4 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-34

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Transfer from Dorrance General	<u>\$ 23,400</u>	<u>\$ 23,400</u>
Total Receipts	<u>23,400</u>	<u>23,400</u>
Expenditures		
Capital Outlay	<u>138,676</u>	<u>20,588</u>
Total Expenditures	<u>138,676</u>	<u>20,588</u>
Receipts Over (Under) Expenditures	(115,276)	2,812
Unencumbered Cash, Beginning	<u>188,293</u>	<u>73,017</u>
Unencumbered Cash, Ending	<u><u>\$ 73,017</u></u>	<u><u>\$ 75,829</u></u>

RUSSELL COUNTY, KANSAS
 RUSSELL COUNTY FIRE DISTRICT #5 GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-35

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Reimbursements	\$ 918	\$ 1,051	\$ -	\$ 1,051
Taxes	152,565	151,185	153,491	(2,306)
Total Receipts	153,483	152,236	\$ 153,491	\$ (1,255)
Expenditures				
Personal Services	17,872	20,353	35,000	(14,647)
Contractual Services	23,374	29,836	35,000	(5,164)
Commodities	17,790	25,821	35,000	(9,179)
Capital Outlay	39,657	-	53,000	(53,000)
Transfer to Spec. Equip.	44,500	44,500	20,000	24,500
Total Expenditures	143,193	120,510	\$ 178,000	\$ (57,490)
Receipts Over (Under) Expenditures	10,290	31,726		
Unencumbered Cash, Beginning	47,731	58,021		
Unencumbered Cash, Ending	\$ 58,021	\$ 89,747		

RUSSELL COUNTY, KANSAS
RUSSELL COUNTY FIRE DISTRICT #5 SPECIAL EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-36

Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 Actual	2014 Actual
Receipts		
Transfer In	\$ 44,500	\$ 44,500
Cancelled Prior Year Encumbrance	39,380	-
Total Receipts	<u>83,880</u>	<u>44,500</u>
Expenditures		
Capital Outlay	-	1,500
Total Expenditures	<u>-</u>	<u>1,500</u>
Receipts Over Expenditures	83,880	43,000
Unencumbered Cash, Beginning	<u>13,370</u>	<u>97,250</u>
Unencumbered Cash, Ending	<u><u>\$ 97,250</u></u>	<u><u>\$ 140,250</u></u>

RUSSELL COUNTY, KANSAS
SPECIAL MACHINERY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-37

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Transfer from Road and Bridge	<u>\$ -</u>	<u>\$ 250,000</u>
Total Receipts	<u>-</u>	<u>250,000</u>
Expenditures		
Capital Outlay	<u>325,262</u>	<u>224,920</u>
Total Expenditures	<u>325,262</u>	<u>224,920</u>
Receipts Over (Under) Expenditures	(325,262)	25,080
Unencumbered Cash, Beginning	614,103	288,841
Prior Year Cancelled Encumbrance	<u>-</u>	<u>350,000</u>
Unencumbered Cash, Ending	<u><u>\$ 288,841</u></u>	<u><u>\$ 663,921</u></u>

RUSSELL COUNTY, KANSAS
LANDFILL CLOSING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-38

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Interest	<u>\$ 1,966</u>	<u>\$ 1,581</u>
Total Receipts	<u>1,966</u>	<u>1,581</u>
Expenditures		
Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,966	1,581
Unencumbered Cash, Beginning	<u>393,303</u>	<u>395,269</u>
Unencumbered Cash, Ending	<u><u>\$ 395,269</u></u>	<u><u>\$ 396,850</u></u>

RUSSELL COUNTY, KANSAS
 HOSPITAL BOARD FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-39

		2014		
	2013 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 717,937	\$ 754,433	\$ 740,776	\$ 13,657
Total Receipts	<u>717,937</u>	<u>754,433</u>	<u>\$ 740,776</u>	<u>\$ 13,657</u>
Expenditures				
Appropriations	<u>721,266</u>	<u>754,203</u>	<u>744,105</u>	<u>10,098</u>
Total Expenditures	<u>721,266</u>	<u>754,203</u>	<u>\$ 744,105</u>	<u>\$ 10,098</u>
Receipts Over (Under) Expenditures	(3,329)	230		
Unencumbered Cash, Beginning	<u>3,329</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 230</u>		

RUSSELL COUNTY, KANSAS
DISTRICT COURT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-40

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 Actual	2014 Actual
Receipts		
Court Costs	\$ 130,010	\$ 52,462
Prosecuting Attorney	1,785	-
Fines	75,219	-
State Fees	2,065	238,868
Law Library	5,349	5,598
Judgments and Restitutions	1,696,022	1,098,171
Indigent Defense Services	-	20,353
Bonds	110,370	113,877
Fees	129,711	11,100
Total Receipts	<u>2,150,531</u>	<u>1,540,429</u>
Expenditures		
Court Costs	108,255	52,462
Prosecuting Attorney	1,785	-
Fines	75,219	-
State Fees	2,065	238,780
Law Library	5,349	5,598
Judgments and Restitutions	1,513,863	1,295,761
Indigent Defense Services	-	20,352
Bonds	118,164	119,437
Fees	116,541	11,100
Total Expenditures	<u>1,941,241</u>	<u>1,743,490</u>
Receipts Over (Under) Expenditures	209,290	(203,061)
Unencumbered Cash, Beginning	<u>52,901</u>	<u>262,191</u>
Unencumbered Cash, Ending	<u><u>\$ 262,191</u></u>	<u><u>\$ 59,130</u></u>

RUSSELL COUNTY, KANSAS
 E-911 CELL PHONE TAX FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-41

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Collections	\$ -	\$ -	\$ 10,000	\$ (10,000)
Total Receipts	-	-	\$ 10,000	\$ (10,000)
Expenditures				
Appropriations	31,940	-	39,440	(39,440)
Total Expenditures	31,940	-	\$ 39,440	\$ (39,440)
Receipts Over (Under) Expenditures	(31,940)	-		
Unencumbered Cash, Beginning	31,940	-		
Unencumbered Cash, Ending	\$ -	\$ -		

RUSSELL COUNTY, KANSAS
SPECIAL STRAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-42

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Collections	<u>\$ -</u>	<u>\$ 5,526</u>
Total Receipts	<u>-</u>	<u>5,526</u>
Expenditures		
Commodities	<u>671</u>	<u>5,526</u>
Total Expenditures	<u>671</u>	<u>5,526</u>
Receipts Over (Under) Expenditures	(671)	-
Unencumbered Cash, Beginning	<u>671</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

RUSSELL COUNTY, KANSAS
CONVENTION AND VISITORS BUREAU FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES

Schedule 2-43

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Collections	\$ 67,977	\$ 69,767
Interest	<u>290</u>	<u>238</u>
Total Receipts	<u>68,267</u>	<u>70,005</u>
Expenditures		
Commodities	3,311	2,459
Contractual Services	57,472	58,343
Transfers	<u>25,000</u>	<u>-</u>
Total Expenditures	<u>85,783</u>	<u>60,802</u>
Receipts Over Expenditures	(17,516)	9,203
Unencumbered Cash, Beginning	<u>149,094</u>	<u>131,578</u>
Unencumbered Cash, Ending	<u><u>\$ 131,578</u></u>	<u><u>\$ 140,781</u></u>

RUSSELL COUNTY, KANSAS
CITIZEN REVIEW BOARD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-44

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Collections	<u>\$ 10,401</u>	<u>\$ 9,011</u>
Total Receipts	<u>10,401</u>	<u>9,011</u>
Expenditures		
Contractual Services	<u>10,400</u>	<u>9,161</u>
Total Expenditures	<u>10,400</u>	<u>9,161</u>
Receipts Over Expenditures	1	(150)
Unencumbered Cash, Beginning	<u>490</u>	<u>491</u>
Unencumbered Cash, Ending	<u><u>\$ 491</u></u>	<u><u>\$ 341</u></u>

RUSSELL COUNTY, KANSAS
ANIMAL RESPONSE TEAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-45

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013 Actual</u>	<u>2014 Actual</u>
Receipts		
Collections	\$ -	\$ 10,271
Total Receipts	<u>-</u>	<u>10,271</u>
Expenditures		
Contractual Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over Expenditures	-	10,271
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 10,271</u></u>

RUSSELL COUNTY, KANSAS
 BOND AND INTEREST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-46

		2014		
	2013 Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes	\$ 3	\$ -	\$ -	\$ -
Collections	-	-	-	-
Total Receipts	<u>3</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Bond and Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	3	-		
Unencumbered Cash, Beginning	<u>1,874</u>	<u>1,877</u>		
Unencumbered Cash, Ending	<u>\$ 1,877</u>	<u>\$ 1,877</u>		

RUSSELL COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis

Schedule 2-47

For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>
Receipts		
Transfer from General	\$ 440,000	\$ 235,000
Sales Tax	<u>207,271</u>	<u>-</u>
Total Receipts	<u>647,271</u>	<u>235,000</u>
Expenditures		
Capital Outlay	<u>10,228</u>	<u>3,965,663</u>
Total Expenditures	<u>10,228</u>	<u>3,965,663</u>
Receipts Over (Under) Expenditures	637,043	(3,730,663)
Unencumbered Cash, Beginning	<u>3,944,633</u>	<u>4,581,676</u>
Unencumbered Cash, Ending	<u>\$ 4,581,676</u>	<u>\$ 851,013</u>

RUSSELL COUNTY, KANSAS
 SOLID WASTE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-48

		2014		Variance
	2013	Actual	Budget	Over
	Actual			(Under)
Receipts				
Charges for Services	\$ 383,614	\$ 383,456	\$ 462,584	\$ (79,128)
Total Receipts	<u>383,614</u>	<u>383,456</u>	<u>\$ 462,584</u>	<u>\$ (79,128)</u>
Expenditures				
Personal Services	59,764	61,433	-	61,433
Commodities	47,100	43,534	-	43,534
Contractual Services	192,946	206,152	594,709	(388,557)
Capital Outlay	-	52,409	-	52,409
Reimburse Road and Bridge	<u>600</u>	<u>73,603</u>	<u>-</u>	<u>73,603</u>
Total Expenditures	<u>300,410</u>	<u>437,131</u>	<u>\$ 594,709</u>	<u>\$ (157,578)</u>
Receipts Over (Under) Expenditures	83,204	(53,675)		
Unencumbered Cash, Beginning	<u>57,125</u>	<u>140,329</u>		
Unencumbered Cash, Ending	<u>\$ 140,329</u>	<u>\$ 86,654</u>		

RUSSELL COUNTY, KANSAS
 OIL & GAS VALUATION DEPLETION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 2-49

		2014		Variance Over (Under)
	2013 Actual	Actual	Budget	
Receipts				
State Receipts	\$ 158,841	\$ 551,791	\$ 250,000	\$ 301,791
Total Receipts	<u>158,841</u>	<u>551,791</u>	<u>\$ 250,000</u>	<u>\$ 301,791</u>
Expenditures				
Appropriations	<u>-</u>	<u>800,000</u>	<u>814,182</u>	<u>(14,182)</u>
Total Expenditures	<u>-</u>	<u>800,000</u>	<u>\$ 814,182</u>	<u>\$ (14,182)</u>
Receipts Over (Under) Expenditures	158,841	(248,209)		
Unencumbered Cash, Beginning	<u>564,182</u>	<u>723,023</u>		
Unencumbered Cash, Ending	<u>\$ 723,023</u>	<u>\$ 474,814</u>		

RUSSELL COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 3

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Taxes	\$ 12,004,269	\$ 519,377	\$ 39,638	\$ 12,484,008
Advance Taxes	31,267	88,713	98,495	21,485
Escaped Taxes	6,116	9,800	-	15,916
Motor Vehicle Taxes	293,954	160,379	28,742	425,591
MV Rental Excise Taxes	355	877	890	342
Delinquent Personal Taxes	46,473	-	43,088	3,385
Commercial Taxes	-	10,827	-	10,827
Real Estate Redemption	99,358	-	72,947	26,411
Protested Tax	160	-	-	160
Special City and County Highway	-	399,965	399,965	-
Mineral Production	-	208,016	208,016	-
Micro Loan Grant/Neighborhood Revitalization	54,190	407,619	416,945	44,864
Russell Co. Drug Seizure Fund	25,954	-	6,160	19,794
ABC State Tax/DEA Drug Fund	419	-	-	419
Total Distributable Funds	<u>12,562,515</u>	<u>1,805,573</u>	<u>1,314,886</u>	<u>13,053,202</u>
 Total State Tax Funds	 <u>-</u>	 <u>191,805</u>	 <u>191,747</u>	 <u>58</u>
 Subdivision Funds:				
School Districts	-	5,785,032	5,784,033	999
Cities	-	2,445,443	2,444,227	1,216
Townships	-	1,730,936	1,732,647	(1,711)
Cemetery Districts	2	23,115	23,109	8
Water Shed Districts	1	164	164	1
Osborne Fire District	-	14,064	14,046	18
Agricultural Extension Council	-	189,814	189,755	59
Central Kansas Library	-	156,704	156,652	52
Motor Vehicle Licenses	101,555	818,272	819,003	100,824
Prosecuting Attorney Training	2,832	1,809	2,878	1,763
Total Subdivision Funds	<u>104,390</u>	<u>11,165,353</u>	<u>11,166,514</u>	<u>103,229</u>
 Total Payroll Clearing	 <u>280,713</u>	 <u>2,809,363</u>	 <u>2,799,522</u>	 <u>290,554</u>
 Total Agency Funds	 <u>\$ 12,947,618</u>	 <u>\$ 15,972,094</u>	 <u>\$ 15,472,669</u>	 <u>\$ 13,447,043</u>

RUSSELL COUNTY, KANSAS
 LAW LIBRARY
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 RELATED MUNICIPAL ENTITY
 Regulatory Basis
 For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

Schedule 4-1

	2013 <u>Actual</u>	2014 <u>Actual</u>
Receipts		
Transfer from District Court	<u>\$ 5,345</u>	<u>\$ 5,562</u>
Total Receipts	<u>5,345</u>	<u>5,562</u>
Expenditures		
Operations	<u>162</u>	<u>6,009</u>
Total Expenditures	<u>162</u>	<u>6,009</u>
Receipts (Under) Expenditures	5,183	(447)
Unencumbered Cash, Beginning	<u>21,836</u>	<u>27,019</u>
Unencumbered Cash, Ending	<u><u>\$ 27,019</u></u>	<u><u>\$ 26,572</u></u>

RUSSELL COUNTY, KANSAS
FREE FAIR BOARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
RELATED MUNICIPAL ENTITY

Schedule 4-2

Regulatory Basis
For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 Actual	2014 Actual
Receipts		
County Appropriations	\$ 49,730	\$ 49,583
Entertainment, Concessions and Booth Rentals	1,555	2,155
Livestock Sale Proceeds	62,280	95,936
Interest	55	43
Miscellaneous Income	769	224
Sponsorships	<u>12,770</u>	<u>11,990</u>
Total Receipts	<u>127,159</u>	<u>159,931</u>
Expenditures		
Ribbons, Awards and Judges	5,529	5,868
Advertising	5,000	5,968
Miscellaneous Fair Expense	-	1,069
Rental Expense	3,900	4,050
Administrative Expenses	6,753	5,262
Equipment	5,678	626
Contract Labor	2,526	2,355
Entertainment	30,790	29,254
Premiums	<u>67,268</u>	<u>100,597</u>
Total Expenditures	<u>127,444</u>	<u>155,049</u>
Receipts Over (Under) Expenditures	(285)	4,882
Unencumbered Cash, Beginning	<u>54,725</u>	<u>54,440</u>
Unencumbered Cash, Ending	<u><u>\$ 54,440</u></u>	<u><u>\$ 59,322</u></u>